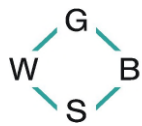


Exhibit A

Statement of Fees



**GROOMBRIDGE WU
BAUGHMAN & STONE**
A LIMITED LIABILITY PARTNERSHIP

565 Fifth Avenue
Suite 2900
New York, NY 10017

(332) 269-0030
www.groombridgewu.com

DeCurtis Corp.
3208 East Colonial Drive
Suite C190
Orlando, FL 32803
USA

July 5, 2023
Reference No. 130

Professional Services from April 30, 2023 to May 31, 2023

CLIENT: 0018 - DeCurtis Corp.

| Matter | Services | Expenses | Total |
|----------------------------------------|------------|----------|----------------------------|
| 0002 - DeCurtis Restructuring | 106,135.00 | 19.22 | 106,154.22 |
| Total for Services and Expenses | | | <u>\$106,154.22</u> |

PAYMENT IN U.S. DOLLARS MAY BE MADE BY WIRE TRANSFER TO OUR ACCOUNT NO.
9883467806 AT M&T BANK, 115 SOUTH RIDGE ST.,
RYE BROOK, NY 10573, ROUTING NUMBER: 022000046

CHARGES WHICH HAVE NOT BEEN RECORDED AS OF THE ABOVE DATE WILL BE
INVOICED LATER.

Client Ref: 0018 - 0002
Reference No. 130

July 5, 2023
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Re: 0002 DeCurtis Restructuring

| Date | | | | Hours | Amount |
|----------|------|------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| 04/30/23 | | | | | |
| JHW | L120 | A103 | Revise Debtors' motion to reject Carnival Master Services Agreement per Cooley's request [1.6]. | 1.60 | 3,240.00 |
| JHW | L120 | A105 | Correspond with D. Klein and A. Schwartz (Homer Bonner) regarding revised Debtors' motion to reject Carnival Master Services Agreement [0.2]. | 0.20 | 405.00 |
| 05/01/23 | | | | | |
| JHW | L120 | A107 | Correspond with Cooley regarding preparation for First Day Hearing. | 0.10 | 202.50 |
| ACP | L120 | A105 | Attend preparation call for hearing (0.4). | 0.40 | 484.00 |
| DJK | L120 | A104 | Review materials related to bankruptcy proceedings (0.2). | 0.20 | 270.00 |
| DJK | L120 | A101 | Prepare for (0.1) and participate in call with bankruptcy team to discuss strategy, including preparation for court conference (0.4). | 0.50 | 675.00 |
| ACP | L120 | A105 | Send summary of preparation call for hearing (0.2). | 0.20 | 242.00 |
| ACP | L120 | A105 | Correspond with D. Klein re hearing (0.1). | 0.10 | 121.00 |
| DJK | L120 | A105 | Correspond with J. Wu re upcoming proceedings and background (0.1). | 0.10 | 135.00 |
| 05/02/23 | | | | | |
| JHW | L450 | A109 | Attend portion of First Day Hearing. | 1.00 | 2,025.00 |
| ACP | L450 | A109 | Attend bankruptcy court first day hearing. | 2.00 | 2,420.00 |

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July 5, 2023

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| Date | | | | Hours | Amount |
|-------------|------|------|-----------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/02/23 | | | | | |
| DJK | L450 | A101 | Prepare for bankruptcy hearing first-day proceeding (1.0). | 1.00 | 1,350.00 |
| DJK | L120 | A109 | Attend bankruptcy hearing first-day proceeding (2.0). | 2.00 | 2,700.00 |
| 05/04/23 | | | | | |
| ACP | L120 | A104 | Review agenda for diligence call (0.1). | 0.10 | 121.00 |
| JHW | L120 | A107 | Correspond with Cooley regarding legal strategy. | 0.10 | 202.50 |
| NPG | L120 | A104 | Review first day Carnival motions [0.4]. | 0.40 | 810.00 |
| ACP | L120 | A107 | Discuss diligence call with E. Lazerowitz (Cooley) (0.3). | 0.30 | 363.00 |
| 05/05/23 | | | | | |
| ACP | L120 | A107 | Attend diligence call regarding intellectual property (0.7). | 0.70 | 847.00 |
| JHW | L120 | A105 | Correspond with A. Penfield regarding analysis and Cooley request for review of Asset Purchase Agreement [0.4]. | 0.40 | 810.00 |
| DJK | L120 | A104 | Review Stalking Horse Asset Purchase Agreement (0.7). | 0.70 | 945.00 |
| ACP | L120 | A104 | Provide comments on asset purchase agreement (2.5). | 2.50 | 3,025.00 |
| JHW | L120 | A104 | Review materials regarding analysis and Cooley request for review of Asset Purchase Agreement [0.3]. | 0.30 | 607.50 |
| 05/06/23 | | | | | |
| DJK | L120 | A104 | Edit strategy document from J. Learish (DeCurtis). | 0.70 | 945.00 |
| DJK | L120 | A105 | Communications with A. Penfield | 0.50 | 675.00 |

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July 5, 2023

Reference No. 130**Page 3**

| Date | | | | Hours | Amount |
|-------------|------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/06/23 | | | | | |
| | | | and J. Wu in connection with "Background Review" document regarding summary of status following SD Fla jury verdict (0.5). | | |
| DJK | L120 | A104 | Review case materials and trial record. | 0.60 | 810.00 |
| 05/08/23 | | | | | |
| ACP | L120 | A102 | Research regarding trial testimony. | 1.10 | 1,331.00 |
| 05/09/23 | | | | | |
| ACP | L120 | A104 | Provide comments on strategy presentation. | 0.80 | 968.00 |
| JHW | L120 | A103 | Revise court application draft from Cooley [0.8]; revise slides from D. Fournier (DeCurtis) and J. Learish (DeCurtis) together with D. Klein and A. Penfield and correspond with same [1.7]. | 2.50 | 5,062.50 |
| DJK | L120 | A104 | Edit retention application (0.8). | 0.80 | 1,080.00 |
| DJK | L120 | A107 | Correspond with E. Lazerowitz (Cooley) regarding retention application. | 0.10 | 135.00 |
| JHW | L120 | A105 | Correspond with N. Groombridge and D. Klein regarding revisions to court application draft from Cooley [0.3]. | 0.30 | 607.50 |
| DJK | L120 | A105 | Correspond with J. Wu re retention application (0.1). | 0.10 | 135.00 |
| 05/10/23 | | | | | |
| JHW | L120 | A103 | Revise court application draft from Cooley [0.1]. | 0.10 | 202.50 |
| DJK | L120 | A103 | Revise retention application [0.6]. | 0.60 | 810.00 |
| JHW | L120 | A105 | Correspond with D. Klein | 0.10 | 202.50 |

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Reference No. 130

July 5, 2023
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| Date | | | | Hours | Amount |
|-------------|------|------|-----------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/10/23 | | | regarding revisions to court application draft from Cooley [0.1]. | | |
| DJK | L120 | A105 | Communication with team re retention application [0.2]. | 0.20 | 270.00 |
| 05/11/23 | | | | | |
| JHW | L120 | A103 | Revise court application draft from Cooley [0.5]. | 0.50 | 1,012.50 |
| DJK | L120 | A103 | Edit retention application from D. Mintz of Schulte Roth (0.6). | 0.70 | 945.00 |
| DJK | L120 | A103 | Implement further revisions to retention application (1.4). | 1.40 | 1,890.00 |
| JHW | L120 | A105 | Correspond with N. Groombridge and D. Klein regarding revisions to court application draft from Cooley [0.2]. | 0.20 | 405.00 |
| DJK | L120 | A103 | Draft email to J. Wu and N. Groombridge regarding edits to retention application from D. Mintz of Schulte Roth (0.1). | 0.10 | 135.00 |
| DJK | L120 | A105 | Correspond with J. Wu re revisions to retention application (0.1). | 0.10 | 135.00 |
| 05/12/23 | | | | | |
| DJK | L120 | A104 | Review revisions to retention application (0.4). | 0.40 | 540.00 |
| DJK | L120 | A105 | Correspond with team re revisions to retention application (0.1). | 0.10 | 135.00 |
| 05/15/23 | | | | | |
| ACP | L120 | A105 | Correspond with case team regarding requests from bankruptcy team and client (0.7). | 0.70 | 847.00 |
| JHW | L120 | A105 | Correspond with A. Penfield and N. Groombridge regarding | 0.20 | 405.00 |

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Reference No. 130

July 5, 2023
Page 5

| Date | | | | Hours | Amount |
|-------------|------|------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/15/23 | | | | | |
| | | | Cooley's request regarding discovery requests [0.2]. | | |
| ACP | L120 | A102 | Research re requests from Cooley and client related to discovery (1.7). | 1.70 | 2,057.00 |
| ACP | L120 | A107 | Correspond with B. Shrieves (Carnival counsel) re team comments (0.4). | 0.40 | 484.00 |
| JHW | L120 | A104 | Analyze issues regarding Cooley's request regarding discovery requests [0.6]. | 0.60 | 1,215.00 |
| 05/16/23 | | | | | |
| ACP | L390 | A104 | Review protective order draft (0.1). | 0.10 | 121.00 |
| JHW | L120 | A105 | Correspond with D. Klein and A. Penfield regarding district court materials per request from E. Lazerowitz (Cooley) regarding Protective Order. | 0.20 | 405.00 |
| ACP | L120 | A107 | Correspond with J. Wu, D. Klein, B. Shrieves (Carnival counsel), N. Groombridge, and E. Lazerowitz (Cooley) regarding protective order issues (0.6). | 0.60 | 726.00 |
| 05/17/23 | | | | | |
| ACP | L390 | A104 | Review protective order (1.1). | 1.10 | 1,331.00 |
| ACP | L120 | A104 | Review Carnival's objections (0.6). | 0.60 | 726.00 |
| JHW | L120 | A104 | Review discovery response draft from B. Shrieves (Carnival counsel) [0.3]. | 0.60 | 1,215.00 |
| DJK | L120 | A103 | Revise draft responses to Carnival interrogatories (1.0). | 1.00 | 1,350.00 |
| DJK | L120 | A104 | Review draft protective order (0.4). | 0.40 | 540.00 |
| DJK | L120 | A104 | Review Carnival motion for relief | 1.70 | 2,295.00 |

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Reference No. 130

July 5, 2023
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| Date | | | | Hours | Amount |
|-------------|------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/17/23 | | | | | |
| | | | from automatic stay (D.I. 105) and Carnival objections to debtor's motions (D.I. 102) (1.5); review SD Fla record in connection with same in preparation for call with E. Lazerowitz (Cooley) (0.2). | | |
| ACP | L120 | A104 | Provide comments on interrogatory responses (1.3). | 1.30 | 1,573.00 |
| ACP | L120 | A105 | Correspond with J. Wu and D. Klein regarding interrogatory responses (0.6). | 0.60 | 726.00 |
| ACP | L120 | A104 | Provide comments on protective order - May 17 (0.7). | 0.70 | 847.00 |
| JHW | L120 | A105 | Correspond with A. Penfield regarding edits to discovery response draft from B. Shrieves (Carnival counsel) [0.3]. | 0.30 | 607.50 |
| DJK | L120 | A105 | Communications with team re draft responses to Carnival interrogatories (0.2). | 0.20 | 270.00 |
| DJK | L120 | A103 | Draft notes in connection with Carnival motion for relief from automatic stay (D.I. 105) and Carnival objections to debtor's motions (D.I. 102) (0.5). | 0.50 | 675.00 |
| 05/18/23 | | | | | |
| ACP | L120 | A104 | Provide additional comments on protective order - May 18 (0.7). | 0.70 | 847.00 |
| JHW | L120 | A107 | Conference with E. Lazerowitz (Cooley), S. Smith (Cooley), N. Groombridge, and A. Penfield regarding response to Carnival's objections to bidding procedures, rejection and DIP motions and discuss legal strategy for DeCurtis's reply [0.8]. | 0.80 | 1,620.00 |
| DJK | L120 | A104 | | 0.30 | 405.00 |

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Reference No. 130

July 5, 2023
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| Date | | | | Hours | Amount |
|--------------------------------------|------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/18/23 | | | | | |
| Review draft protective order (0.3). | | | | | |
| DJK | L120 | A104 | Participate in call with E. Lazerowitz (Cooley) regarding responses to Carnival motions, objections, and discovery requests (0.7). | 0.70 | 945.00 |
| DJK | L120 | A104 | Review Carnival declaration in support of motion for relief from stay and objections to Debtors motions and exhibits thereto in connection with advising on confidentiality thereof (2.1). | 2.10 | 2,835.00 |
| ACP | L120 | A104 | Review motion for relief from automatic stay (0.5). | 0.50 | 605.00 |
| ACP | L120 | A107 | Attend meeting with E. Lazerowitz (Cooley), B. Shrieves (Carnival counsel), J. Wu, D. Klein, N. Groombridge, S. Shrivvers, and K. Good (Potter Anderson) (0.8) | 0.80 | 968.00 |
| JHW | L120 | A104 | Review Carnival's objections to bidding procedures, rejection and DIP motions [0.5]. | 0.50 | 1,012.50 |
| DJK | L120 | A105 | Correspond with A. Penfield and J. Wu re edits to draft protective order (0.2). | 0.20 | 270.00 |
| 05/19/23 | | | | | |
| JHW | L120 | A105 | Correspond with N. Groombridge and A. Penfield regarding legal strategy for reply to Carnival objections [0.3]. | 0.30 | 607.50 |
| ACP | L230 | A109 | Attend bankruptcy status conference. | 1.20 | 1,452.00 |
| ACP | L310 | A104 | Review motion to determine whether it contains confidential information. | 0.40 | 484.00 |
| ACP | L120 | A105 | | 0.20 | 242.00 |

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Reference No. 130

July 5, 2023
Page 8

| Date | | | | Hours | Amount |
|-------------|------|------|-------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/19/23 | | | | | |
| | | | Draft summary of conference for case team. | | |
| ACP | L250 | A103 | Provide comments on DIP motion reply brief. | 4.30 | 5,203.00 |
| ACP | L250 | A107 | Correspond with E. Lazerowitz (Cooley) regarding comments on reply brief. | 0.20 | 242.00 |
| DJK | L230 | A109 | Attend portion of bankruptcy hearing (0.8). | 0.80 | 1,080.00 |
| JHW | L120 | A103 | Draft reply sections with A. Penfield [1.2]. | 1.20 | 2,430.00 |
| JHW | L120 | A104 | Review status conference notes regarding legal strategy for reply to Carnival objections [0.2]. | 0.20 | 405.00 |
| 05/20/23 | | | | | |
| NPG | L120 | A108 | Email re draft opposition to Carnival's objections to Debtors' motions [0.2]. | 0.20 | 405.00 |
| JHW | L120 | A107 | Correspond with A. Penfield regarding revisions to reply to send to E. Lazerowitz (Cooley). | 0.50 | 1,012.50 |
| 05/21/23 | | | | | |
| DJK | L120 | A104 | Review revised reply brief from E. Lazerowitz (Cooley) (0.9). | 0.90 | 1,215.00 |
| 05/22/23 | | | | | |
| ACP | L230 | A109 | Attend status conference. | 0.30 | 363.00 |
| ACP | L120 | A105 | Correspond with case team regarding status conference. | 0.20 | 242.00 |
| ACP | L120 | A107 | Communication with E. Lazerowitz (Cooley) re strategy and upcoming tasks. | 0.30 | 363.00 |
| ACP | L120 | A105 | Correspond with case team | 0.10 | 121.00 |

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Reference No. 130

July 5, 2023
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| Date | | | | Hours | Amount |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|--------------|---------------|
| 05/22/23 | regarding upcoming tasks. | | | | |
| 05/23/23 | ACP | L120 | A107 | 0.20 | 242.00 |
| | Correspond with E. Lazerowitz (Cooley), N. Groombridge, J. Wu, et al. regarding presentation for hearing, including materials to use in support. | | | | |
| 05/24/23 | ACP | L450 | A109 | 0.70 | 847.00 |
| | Attend bankruptcy status conference (0.7). | | | | |
| | ACP | L120 | A107 | 0.10 | 121.00 |
| | Correspond with E. Lazerowitz (Cooley) re open items (0.1). | | | | |
| | JHW | L120 | A105 | 0.30 | 607.50 |
| | Conference with A. Penfield regarding Protective Order issues in response to request from E. Lazerowitz (Cooley) regarding materials from district court designated Highly Confidential. | | | | |
| | ACP | L250 | A104 | 2.00 | 2,420.00 |
| | Analyze lift stay motion (0.7); draft notes on possible responses to arguments to send to J. Wu (1.0); correspond with J. Wu re protective order (0.3). | | | | |
| | JHW | L120 | A107 | 0.20 | 405.00 |
| | Correspond with Cooley. | | | | |
| | DJK | L120 | A104 | 1.20 | 1,620.00 |
| | Review bankruptcy hearing transcript in connection with assessing status and strategy with respect to ongoing disputes with Carnival (1.2). | | | | |
| | ACP | L120 | A103 | 0.10 | 121.00 |
| | Draft summary of hearing for Groombridge, Wu team (0.1). | | | | |
| 05/25/23 | JHW | L120 | A107 | 0.90 | 1,822.50 |
| | Conference with E. Lazerowitz (Cooley) and A. Penfield regarding Carnival's motion to lift stay [0.9]. | | | | |

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July 5, 2023

Reference No. 130**Page 10**

| Date | | | | Hours | Amount |
|-------------|------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| 05/25/23 | | | | | |
| ACP | L120 | A107 | Correspond with E. Lazerowitz (Cooley) and J. Wu re stay motion objections. | 0.90 | 1,089.00 |
| JHW | L120 | A104 | Analyze materials regarding Carnival's motion to lift stay [0.9]. | 0.90 | 1,822.50 |
| 05/26/23 | | | | | |
| ACP | L450 | A109 | Attend bankruptcy hearing regarding DIP motion. | 2.50 | 3,025.00 |
| ACP | L120 | A105 | Correspond with case team regarding DIP hearing. | 0.20 | 242.00 |
| 05/29/23 | | | | | |
| ACP | L430 | A103 | Revise draft objections to lift stay motion, including drafting various sections. | 2.90 | 3,509.00 |
| 05/30/23 | | | | | |
| NPG | L120 | A104 | Review draft response to Carnival objections and email re same [0.5]; review proposed settlement term sheet and email re same [0.3]. | 0.80 | 1,620.00 |
| DJK | L120 | A104 | Review draft objections to Carnival motion to stay relief and draft (0.7). | 0.70 | 945.00 |
| 05/31/23 | | | | | |
| ACP | L120 | A102 | Research regarding evidence to cite in objection to lift stay motion. | 0.70 | 847.00 |
| JHW | L120 | A107 | Correspond with B. Shrieves (Carnival counsel) and D. Mintz (Schulte Roth) regarding discovery issues [0.2]; correspond with E. Lazerowitz (Cooley) regarding request for legal advice [0.1]. | 0.30 | 607.50 |

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Reference No. 130

July 5, 2023
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Summary of Services

| | | Rate | Hours | Amount |
|---------------------------|-------------------------|-------------|--------------|---------------------------|
| NPG | Nicholas P. Groombridge | 2,025.00 | 1.40 | 2,835.00 |
| DJK | Daniel J. Klein | 1,350.00 | 21.60 | 29,160.00 |
| ACP | Allison C. Penfield | 1,210.00 | 35.50 | 42,955.00 |
| JHW | Jennifer H. Wu | 2,025.00 | 15.40 | 31,185.00 |
| Total for Services | | | | 73.90 \$106,135.00 |

| Date | Expenses | Amount |
|-----------------------|---------------------------|----------------|
| 05/31/23 | Online research - Westlaw | 19.22 |
| Total Expenses | | \$19.22 |

| | |
|----------------------------------------|---------------------|
| Total for Services and Expenses | \$106,154.22 |
|----------------------------------------|---------------------|